

1623

REISSUE

THE OFFICE OF THE PUBLIC DEFENDER
Eighteenth Judicial District
New Roads, Louisiana

Annual Financial Report

As of and for the Year Ended
June 30, 2010

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 1/26/11

DONALD C. De VILLE
Certified Public Accountant
7829 Bluebonnet Boulevard
Baton Rouge, Louisiana 70810

Certified Public Accountant



Donald C. DeVille

Member
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7829 BLUEBONNET BLVD.
BATON ROUGE, LA 70810
(225) 767-7829

January 7, 2011

Louisiana Legislative Auditor
P O Box 94397
Baton Rouge, LA 70804-9397

Dear Sir or Madam:

Attached is the revised Office of the Public Defender-Eighteenth Judicial District.

Note 13. Governmental Fund Revenues and Expenditures line item Travel was changed to Travel-Transportation to comply with the Louisiana District Public Defenders Uniform Reporting Requirements for account classifications.

Please do not hesitate to call if you need anything else.

Respectfully submitted,

A handwritten signature in dark ink, appearing to be 'D. DeVille', written in a cursive style.

**THE OFFICE OF THE PUBLIC DEFENDER OF WEST BATON ROUGE, LOUISIANA
Eighteenth Judicial District**

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INDEPENDENT AUDITOR'S REPORT

September 21, 2010

Board of Commissioners
The Office of the Public Defender of West Baton Rouge Parish
Broussard, Louisiana

I have audited the accompanying basic financial statements of The Office of the Public Defender, Eighteenth Judicial District, as of and for the year ended June 30, 2010, as listed in the Table of Contents. The basic financial statements are the responsibility of The Office of the Public Defender, Eighteenth Judicial District's management. My responsibility is to express an opinion of these financial statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Governmental Auditing Standards, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provided a reasonable basis for my opinion.

In my opinion, the basic financial statement referred to above present fairly, in all material respects, the financial position of The Office of the Public Defender, Eighteenth Judicial District, as of June 30, 2010, and the results of operations for the year the ended in conformity with accounting principles generally accepted in the United States of America.

The budgetary comparison information on page 21, is not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. I have applied certain limited procedures, which consisted principally of inquires of management regarding the methods of measurement and presentation of the supplementary information. However, I did not audit the information and express an opinion on it.

The Office of the Public Defender, Eighteenth Judicial District, has not presented Management's Discussion and Analysis that accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the basic financial statements.

In accordance with Government Auditing Standards, I have also issued my report dated September 21, 2010, on my consideration of The Office of the Public Defender, Eighteenth Judicial District's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of my audit.

Donald C. DeWitt

Basic Financial Statements

GOVERNMENT WIDE STATEMENT OF NET ASSETS

The Office of the Public Defender
Eighteenth Judicial District
JUNE 30, 2010

	<u>GOVERNMENTAL ACTIVITIES</u>
ASSETS:	
Cash and Cash Equivalents	\$7,361
Investment-LAMP	786,242
Intergovernmental Receivable	75,330
Prepaid Insurance	1,480
Capital assets, net of accumulated depreciation	15,827
Total Assets	<u>886,240</u>
LIABILITIES AND NET ASSETS:	
LIABILITIES:	
Accounts Payable	6,934
Total Liabilities	<u>6,934</u>
NET ASSETS:	
Investment in Capital Assets, net of debt	15,827
Unreserved-Undesignated	863,479
Total Net Assets	<u><u>879,306</u></u>

The accompanying notes are an integral part of this statement.

GOVERNMENT WIDE STATEMENT OF ACTIVITIES

The Office of the Public Defender
Eighteenth Judicial District
For the Year Ended June 30, 2010

	Program Revenues			Net (Expenses) Revenues and Increases (Decreases) in Net Assets
	Charges for	Operating Grants & Contributions	Capital Grants & Contributions	
GOVERNMENTAL ACTIVITIES	Expenses	Services		Governmental Activities
JUDICIAL				
Support Services				
Public Defender	\$813,203	\$952,214	\$186,496	\$0
Total Governmental Activities	813,203	952,214	186,496	0
General Revenues:				
Investment earnings				1,329
Other general revenues				0
Total general revenues and transfers				1,329
Change in Net Assets				326,836
Net assets-beginning				552,470
Net assets-ending				879,306

The accompanying notes are an integral part of this statement.

BALANCE SHEET
GOVERNMENTAL FUND

The Office of the Public Defender
Eighteenth Judicial District
June 30, 2010

ASSETS:

Cash and Cash Equivalents	\$7,361
Investment-LAMP	\$786,242
Intergovernmental Receivable	75,330
Prepaid Insurance	1,480
Total Assets	<u>870,413</u>

LIABILITIES AND FUND BALANCES:

LIABILITIES:

Accounts Payable	\$6,934
Total Liabilities	<u>6,934</u>

FUND BALANCES:

Unreserved-Undesignated	863,479
Total Net Assets	<u>863,479</u>
Total Liabilities and Fund Balances	<u>870,413</u>

The accompanying notes are an integral part of this statement.

**The Office of the Public Defender
Eighteenth Judicial District
Reconciliation of Fund Balances on the Balance Sheet
For Governmental Funds to Net Assets of
Governmental Activities on the Statement of Net Assets
June 30, 2010**

Fund Balances - Total Governmental Funds	\$863,479
---	------------------

Amounts reported for governmental activities in the
statement of net assets are different because:

Capital assets used in governmental activities are not
financial resources and therefore are not reported in the funds

Add: Capital Assets

60,442

Deduct - Accumulated depreciation

(44,615)

Net adjustments

15,827

Net Assets of Governmental Activities

879,306

The accompanying notes are an integral part of this statement.

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS

The Office of the Public Defender
 Eighteenth Judicial District
 For the Year Ended June 30, 2010

	GENERAL FUND
REVENUE	
Court Fees	\$898,630
Bond Fees	52,384
State Grants	186,496
Local Revenue	1,200
Investment Income	1,329
Total Revenue	<u>1,140,039</u>
EXPENDITURES	
JUDICIAL	
Salaries	419,994
Fringe	46,038
Travel	4,318
Operating Services	270,058
Material and Supplies	5,117
Professional	39,883
Client Expense	19,809
Capital Outlay	2,659
Total Expenditures	<u>807,876</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	332,163
FUND BALANCE, BEGINNING	<u>531,316</u>
FUND BALANCE, END	<u><u>863,479</u></u>

The accompanying notes are an integral part of this statement.

**The Office of the Public Defender
Eighteenth Judicial District
Reconciliation of Statement of Revenues, Expenditures
and Changes in Fund Balances of Governmental Funds
To the Statement of Activities
For the Year Ended June 30, 2010**

Net Change in Fund Balances - Total Governmental Funds	\$332,163
---	------------------

Amounts reported for governmental activities in the statements of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.

This is the amount by which capital outlays exceeded depreciation expense in the current period.

Add: Capital outlays	1,016
Deduct - depreciation expense	<u>(6,343)</u>
Net Adjustment	<u>(5,327)</u>

Change in Net Assets of Governmental Activities	<u>326,836</u>
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The accompanying notes are an integral part of this statement.

Notes to the Financial Statements

THE OFFICE OF THE PUBLIC DEFENDER OF WEST BATON ROUGE PARISH NOTES TO FINANCIAL STATEMENTS

INTRODUCTION

The Office of the Public Defender, Eighteenth Judicial District, (the Public Defender) was established by the provisions of Louisiana Revised Statutes 15:144-149, to provide counsel to represent indigent, (needy individuals) in criminal and quasi-criminal cases at the District Court level. The Office of the Public Defender, Eighteenth Judicial District, encompasses the parishes of Iberville, Pointe Coupee and West Baton Rouge, Louisiana.

During the 2007 Regular Session, Act No. 307, thereby created and established as a state agency within the Office of the Governor the Louisiana Public Defender Board to provide for the supervision, administration and delivery of the statewide public defender system, which must deliver uniform public defender services in all courts in the state. The Board is composed of fifteen members who are appointed by the Governor, Chief Justice of the Supreme Court of Louisiana, the president of the Senate and Speaker of the House of Representatives, the president of the Louisiana State Bar Association, the Louisiana Chapter of Louis A. Marinet Society, the chairman of the Louisiana State Law Institute's Children Code Committee and the Louisiana Interchurch Conference. The Board is funded by deductions from fines and forfeitures to administer the indigent defender system of the District Public Defender Board court. Expenditures are governed by Act 307 of 2007 and actions of the Board.

GASB Statement No. 14, *The Reporting Entity*, established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Under provisions of this Statement, The Office of the Public Defender, Eighteenth Judicial District is considered a component unit of the State of Louisiana. As a component unit, the accompanying financial statements present information only on the funds maintained by The Office of the Public Defender, Eighteenth Judicial District, and do not present information on the State of Louisiana, the general government unit, or the other governmental units that comprise the financial reporting entity.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net assets and the statement of changes in net assets) report information on all of the non-fiduciary activities of the Public Defender. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segments are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meetings the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

All individual governmental funds are reported as separate columns in the fund financial statements.

B. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Fines, bail bonds, court fees, state grants and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The Public Defender reports the following governmental funds:

The General Fund is the entity's primary operating fund. It accounts for all financial resources of the entity, except those required to be accounted for in another fund.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

When both restricted and unrestricted resources are available for use, it is the entity's policy to use restricted resources first, then unrestricted resources as they are needed.

C. Deposits and Investments

The entity's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. State law and the Public Defender's investment policy allow the entity to invest in collateralized certificates of deposits, government back securities, commercial paper, the state sponsored investment pool, and mutual funds consisting solely of government backed securities.

Investments for the Public Defender are reported at fair value. The state investment pool (LAMP) operates in accordance with state laws and regulations. The reported value of the pool is the same as the fair value of the pool shares.

D. Receivables and Payables

Receivables consist of all revenues earned at year end and not yet received.

E. Inventories and Prepaid Items

All immaterial inventories of the governmental funds are recorded as expenditures when purchased rather than when consumed. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements.

F. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., fire hydrants), are reported in the applicable governmental activities columns in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost (the extent to which fixed asset costs have been estimated and the methods of estimation should be disclosed) if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Public Defender maintains a threshold level of \$1,000 or more for capitalizing capital assets.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Equipment	5-10 years

G. Fund Equity

In the fund financial statements, governmental funds may report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

H. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

BUDGET INFORMATION- Local Public Defenders are not political subdivisions within the meaning of the Louisiana Local Budget Act. (R.S. 39:1302; Act 504 of 1980)

3. CASH AND CASH EQUIVALENTS

At June 30, 2010, the Public Defender had a demand cash account (book balances) totaling \$7,361.

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

At June 30, 2010, the Public Defender had \$18,355 in deposits (collected bank balances). These deposits are secured from risk by \$18,355 of federal deposit insurance.

4. INVESTMENTS

Investments are categorized into these three categories of credit risk:

1. Insured or registered, or securities held by the Public Defender or its agent in the Public Defender's name
2. Uninsured and unregistered, with securities held by the counter party's trust department or agent in the Town's name
3. Uninsured and unregistered, with securities held by the counter party, or by its trust department or agent but not in the Town's name

At fiscal year-end, the Public Defender's investment balances were as follows:

Type of Investment	Category			Carrying Amount			Total Carrying Amount
	1	2	3	Fair Value	Amortized Cost	Cost	
Certificate of Deposit	0	\$	\$	\$0	\$	\$0	0
Bonds	0			0		0	0
Total	0	\$	\$				
Investments not subject to categorization:							
Deferred compensation plan				0		0	0
External Investment Pool (LAMP)				786,242		786,242	786,242
Total investments				\$786,242	\$	\$786,242	786,242

LAMP is administered by LAMP, Inc. a non-profit corporation organized under the laws of the State of Louisiana. Only local government entities having contracted to participate in LAMP have an investment interest in its pool assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest in accordance with LA-R.S. 33:2955.

GASB Statement No. 40 Deposit and Investment Risk Disclosure, requires disclosure of credit risk, custodial credit risk, concentration of credit risk interest risk, and foreign currency risk for all public entity investments.

LAMP is a 2a7-like investment pool. The following facts are relevant for 2a7 like investment pools:

- Credit risk: LAMP is rated AAAM by Standard & Poor's
- Custodial credit risk: LAMP participants' investments in the pool are evidenced by shares of the pool. Investments in pools should be disclosed, but not categorized because they are not evidenced by securities that exist in physical or book-entry form. The public entity's investment is the pool, not the securities that make up the pool; therefore, no disclosure is required.
- Concentration of credit risk: Pooled investments are excluded from the 5 percent disclosure requirement.
- Interest rate risk: 2a7- like investment pools are exclude from this disclosure requirement, per paragraph 15 of the GASB 40 statement.
- Foreign currency risk: Not applicable to 2a7-like pools.

5. RECEIVABLES

The receivables of \$75,330 at June 30, 30, 2010, are as follows:

Class of Receivable

Taxes:

Intergovernmental:

Court fees and bail bonds \$75,330

Receivables are written-off under the direct write-off method whereby bad debts are recorded when a receivable is deemed uncollectible. If they are subsequently collected they are recorded as miscellaneous income. The direct charge off method is not a material departure from GAAP as it approximates the valuation method.

6. CAPITAL ASSETS

Capital assets and depreciation activity as of and for the year ended June 30, 2010, for the primary government is as follows:

	Beginning <u>Balance</u>	<u>Increases</u>	<u>Decreases</u>	Ending <u>Balance</u>
Governmental activities:				
Capital assets being depreciated				
Machinery and equipment	59,425	1,016	-0-	60,441
Total capital assets being depreciated	59,425	1,016	-0-	60,441
Less accumulated depreciation for:				
Machinery and equipment	38,271	6,343	-0-	44,614
Total accumulated depreciation	38,271	6,343	-0-	44,614
Total capital assets being depreciated, net	21,154	(5,327)	-0-	15,827

7. ACCOUNTS, SALARIES, AND OTHER PAYABLES

The payables of \$6,934 at June 30, 2010, are as follows:

	<u>General Fund</u>
Accounts Payable	\$6,934

8. LEASES

The Public Defender does not record items under capital leases as an asset and an obligation in the accompanying financial statements. The Public Defender has an immaterial \$165 per month mini storage facility lease.

9. COMPENSATION PAID TO PUBLIC DEFENDER

In compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature, compensation paid to board members is as follows:

C. Jerome D'Aquila, Public Defender \$66,178

10. JUDGEMENTS, CLAIMS AND SIMILAR CONTINGENCIES

There was no litigation pending against the Public Defender as of June 30, 2010.

The Public Defender's management believes that any potential lawsuits would be covered by insurance or resolved without any material impact upon the Public Defender's financial statements.

No claims were paid out or litigation costs incurred during the year ended June 30, 2010.

11. RISK MANAGEMENT

The Public Defender is exposed to various risk of loss related to torts, thefts of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Public Defender has purchase commercial insurance to cover or reduce the risk of loss that might arise should one of these incidents occur. There have been no significant reductions in coverage for the prior year. No settlements were made during the year that exceeded the Public Defender's coverage.

12. SUBSEQUENT EVENTS

The Organization did not have any subsequent events through September 21, 2010, which is the date the financial statements were available to be issued for events requiring recording or disclosure in the financial statements for the year ended June 30, 2010.

13. **GOVERNMENTAL FUND REVENUES AND EXPENDITURES**

For the year ended June 30, 2010, the major sources of governmental fund revenues and expenditures were as follows:

Revenues:

State Government	
Grants	\$186,496
Local Government	
Statutory fines, forfeitures, fees, court cost, and other	952,214
Investment earnings	<u>1,329</u>
Total Revenues	<u><u>1,140,039</u></u>

Expenditures:

Personnel Services and Benefits	
Salaries	419,994
Insurance	13,586
Payroll Taxes	<u>32,451</u>
Total	<u><u>466,031</u></u>

Operating Cost	
Library and research	23,598
Contract services-attorney/legal	259,897
Contract services-other	16,284
Lease-auto and other	3,508
Travel - Transportation	4,318
Supplies	20,207
Repairs and maintenance	4,252
Utilities and telephone	3,596
Other	<u>3,526</u>
Total	<u><u>339,186</u></u>

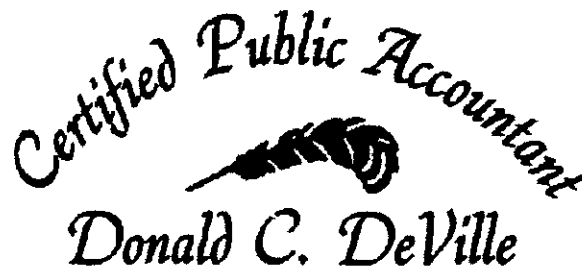
Capital outlay	<u>2,659</u>
Total Expenditures	<u><u>807,876</u></u>

REQUIRED SUPPLEMENTAL INFORMATION

THE OFFICE OF THE PUBLIC DEFENDER, EIGHTEENTH JUDICIAL DISTRICT
 NEW ROADS, LOUISIANA
 BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
 FOR THE YEAR ENDED JUNE 30, 2010

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE FINAL BUDGET
	ORIGINAL	FINAL	GAAP BASIS	FAVORABLE (UNFAVORABLE)
REVENUE				
Court fees	\$627,960	\$627,960	\$898,630	\$270,670
Bond fees	30,000	30,000	52,384	(22,384)
State Grants	50,000	50,000	186,496	(136,496)
Local	1,200	1,200	1,200	0
Client Application Fees	18,000	1,800	0	1,800
Investment Income	3,750	3,750	1,329	2,421
Total Revenue	730,910	714,710	1,140,039	116,011
EXPENDITURES				
PUBLIC SAFETY				
CURRENT				
Salaries	561,990	561,990	419,994	141,996
Firing	59,820	59,820	46,038	13,782
Travel	4,200	4,200	4,318	(118)
Operating Services	79,740	79,740	270,058	(190,318)
Material and Supplies	7,110	7,110	5,117	1,993
Professional	18,050	18,050	39,883	(21,833)
Client Expense	0	0	19,809	(19,809)
Capital Outlay	0	0	2,659	(2,659)
Total Expenditures	730,910	730,910	807,876	(76,966)
Excess of Revenues Over (Under) Expenditures	0	(16,200)	332,163	39,045
FUND BALANCE, BEGINNING	531,316	531,316	531,316	0
FUND BALANCE, END	531,316	515,116	863,479	39,045

OTHER REPORTS



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**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND COMPLIANCE
AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

September 21, 2010

Office of the Public Defender, Eighteenth Judicial District
New Roads, Louisiana

I have audited the financial statements of The Office of the Public Defender, Eighteenth Judicial District as of and for the year ended June 30, 2010, and have issued my report thereon dated September 21, 2010. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control over Financial Reporting

In planning and performing my audit, I considered The Office of the Public Defender, Eighteenth Judicial District's internal control over financial reporting as a basis for designing my auditing procedures for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control over financial reporting. Accordingly, I do not express an opinion on the effectiveness of the Organization's internal control over financial reporting.

A deficiency in internal control exist when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatement on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

My consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. I did not identify any deficiency in internal control over financial reporting that I consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether The Office of the Public Defender, Eighteenth Judicial District's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my test disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

This report is intended for the information of the management, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. However, under Louisiana Revised Statutes 24:513, this report is distributed by the Legislative Auditor as a public document and distribution is not limited.

A handwritten signature in black ink, appearing to read "Donald C. Riddle". The signature is written in a cursive, flowing style with a large initial "D".

THE OFFICE OF THE PUBLIC DEFENDER, EIGHTEENTH JUDICIAL DISTRICT
NEW ROADS, LOUISIANA
SCHEDULE OF PRIOR YEAR'S FINDINGS
FOR THE YEAR ENDED JUNE 30, 2010

<u>Re</u> <u>No.</u>	<u>Fiscal Year</u> <u>Finding</u> <u>Initially</u> <u>Occurred</u>	<u>Description of Finding</u>	<u>Corrective Action Taken</u> <u>(Yes, No, Partially)</u>	<u>Corrective</u> <u>Action</u> <u>Taken</u>
		None		

THE OFFICE OF THE PUBLIC DEFENDER, EIGHTEENTH JUDICIAL DISTRICT
NEW ROADS, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COST
FOR THE YEAR ENDED JUNE 30, 2010

A. Summary of Auditor's Result

Financial Statements

Type of auditor's report issued: Unqualified

- **No material weaknesses identified.**
- **No significant deficiencies identified that are not considered to a material weakness.**

No noncompliance material to financial statements noted.

Federal Awards: Not Applicable

B. Findings – Financial Statement Audit

None